IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE N.V. RAMANA

WRIT PETITION NO : 25771 of 2007

DATED: 4.12.2007

Between:
Gayatri Vidya parishad, Visakapatnam petitioner

And

The Assistant District Registrar & Collector
Under Sec 41-A of the Indian Stamp Act, 1899
Visakapatnam o/o Deputy Collector, Flying squad
Registration and Stamps, Visakapatnam & ors Respondents

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ORAL ORDER:

This writ petition is filed questioning the proceedings dated 13.11.2007 issued by the second respondent directing the petitioner society to pay an amount of Rs.2,00,00,000/- towards deficit stamp duty, as illegal and arbitrary.

The petitioner herein is a registered society and it has established and running Gayatri engineering college. The land adjacent to the college campus admeasuring Ac.25.00 belongs to one Smt Chittajallu Girija and on 2.6.2007, the Secretary of the petitioner society, entered into an agreement of sale and General Power of Attorney for sale of Ac.20.00 for a total consideration of Rs.40,00,00,000/- and the same was registered as document no.2480. Subsequently, the vendor agreed to sell the remaining extent of Ac.5.00 also for a sale consideration of Rs.10,00,00,000/- and since the possession and title was not delivered pursuant to agreement vide document no. 2480, it was decided to execute a single document for the entire extent of Ac.25.00 and Rs.40,00,00,000/- received towards sale consideration of Ac.20.00 was returned. Thereafter, smt C Girija/vendor executed a sale deed dated 16.6.2007 vide document no. 2621 of 2007 in favour of petitioner society for a total sale consideration of Rs.50,00,00,000/- and necessary stamp duty and registration charges were paid. Thus, the petitioner society contends that pursuant to execution of document no. 2621 dated 16.6.2007, the earlier agreement to sell cum General Power of Attorney dated 2.6.2007 stands cancelled. Thereafter, the first respondent issued notice under section 41-A of the Indian Stamp Act, 1899 intimating that the petitioner is liable to pay deficit stamp duty of Rs.2,00,00,000/- for document No. 2621/2007 and directing him to appear in person or through a counsel on 30.7.2007. In turn, the petitioner society

submitted its objections vide letter dated 29.7.2007, however, the same was rejected by proceedings dated 24.9.2007. Questioning the orders dated 24.9.2007, the petitioner society preferred an appeal before the third respondent together with a stay petition and the same is pending and no orders are passed on the stay petition. Meanwhile, a demand notice dated 13.11.2007 was issued directing the petitioner to pay the deficit stamp duty of Rs.2,00,00,000/- within fortnight from the date of receipt, else the movable and immovable properties belonging to petitioner society would be put to public sale. Hence, the writ petition.

Heard the learned counsel for petitioner and learned Government Pleader for Revenue. Both counsel agreed for disposal of the writ petition at the admission stage.

Having regard to the fact that a statutory appeal filed against the proceedings dated 24.9.2007 is pending consideration before the third respondent, and in view of the agreed stand taken by both the counsel, I deem it appropriate to dispose of the writ petition directing third respondent to adjudicate and dispose of the appeal expeditiously and till such time the respondents are directed not to take any coercive steps for collection of deficit stamp duty.

Accordingly, the writ petition is disposed of. No costs.

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N.V.RAMANA,J

DATE: 10.12.2007
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THE HON'BLE MR JUSTICE N.V. RAMANA

WRIT PETITION NO : 25771 of 2007

DATED: 4.12.2007